

HOUSE BILL No. 1424

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-12.

Synopsis: Payments in lieu of taxes. Requires payments in lieu of taxes on property exempt from property taxes, except for certain property used for governmental, educational, and religious purposes.

Effective: July 1, 2004.

Saunders, Welch

January 20, 2004, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

HOUSE BILL No. 1424

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 36-12 IS ADDED TO THE INDIANA CODE AS
2 A **NEW** ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1,
3 2004]:

4 **ARTICLE 12. PAYMENTS IN LIEU OF TAXES**

5 **Chapter 1. Definitions**

6 **Sec. 1. The definitions in IC 6-1.1-1 apply throughout this**
7 **article.**

8 **Sec. 2. "PILOTS" means payments in lieu of taxes.**

9 **Chapter 2. Imposition of PILOTS**

10 **Sec. 1. Except as provided in section 2 of this chapter, PILOTS**
11 **are payable each calendar year with respect to tangible property**
12 **exempt from property taxes under IC 6-1.1.**

13 **Sec. 2. PILOTS are not payable with respect to:**

14 **(1) a building or structure that is exempt from property taxes:**

15 **(A) under:**

16 **(i) IC 6-1.1-10-1;**

17 **(ii) IC 6-1.1-10-2;**

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- 1 (iii) IC 6-1.1-10-3;
 2 (iv) IC 6-1.1-10-4;
 3 (v) IC 6-1.1-10-5;
 4 (vi) IC 6-1.1-10-5.5;
 5 (vii) IC 6-1.1-10-6;
 6 (viii) IC 6-1.1-10-7;
 7 (ix) IC 6-1.1-10-8;
 8 (x) IC 6-1.1-10-15;
 9 (xi) IC 6-1.1-10-16.7;
 10 (xii) IC 6-1.1-10-17;
 11 (xiii) IC 6-1.1-10-19;
 12 (xiv) IC 6-1.1-10-21; or
 13 (xv) IC 6-1.1-10-38; or
 14 (B) under IC 6-1.1-10-16 and used:
 15 (i) for educational purposes;
 16 (ii) for religious worship; or
 17 (iii) as a parsonage;
 18 (2) personal property that is exempt from property taxes:
 19 (A) under a section listed in subdivision (1)(A); or
 20 (B) under IC 6-1.1-10-16 and used:
 21 (i) for educational purposes; or
 22 (ii) for religious worship; and
 23 (3) land:
 24 (A) that is exempt from property taxes under a section
 25 listed in subdivision (1)(A);
 26 (B) that is exempt from property taxes under
 27 IC 6-1.1-10-16 and used for educational purposes; or
 28 (C) on which a building or structure referred to in
 29 subdivision (1) is located.
 30 **Sec. 3. PILOTS are imposed within each political subdivision at**
 31 **the same rate at which property taxes are imposed. The property**
 32 **tax rate for a political subdivision must be calculated in an amount**
 33 **that results in the imposition of combined property taxes and**
 34 **PILOTS in the political subdivision in an amount equal to the**
 35 **amount of property taxes that would be imposed in the political**
 36 **subdivision if no PILOTS applied.**
 37 **Sec. 4. (a) PILOTS:**
 38 **(1) are imposed as property taxes are imposed; and**
 39 **(2) are based on the assessed value of the tangible property**
 40 **subject to PILOTS under this chapter.**
 41 **(b) The township assessors shall assess the tangible property**
 42 **subject to PILOTS under this chapter as though the property were**

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1 not subject to an exemption from property taxes.

2 **Sec. 5. PILOTS:**

3 (1) shall be collected and distributed in the same manner as
4 property taxes are collected and distributed;

5 (2) may be used for any purpose for which property taxes may
6 be used; and

7 (3) are otherwise treated in the same manner as property
8 taxes for purposes of all procedural and substantive
9 provisions of law.

10 SECTION 2. [EFFECTIVE JULY 1, 2004] Payments in lieu of
11 taxes under IC 36-12, as added by this act, are payable only in
12 calendar years that begin after December 31, 2003.

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